



PRELIMINARY BUDGET DATA SHEET

FY 2008-2009

County: **McCone**
District: **0547 Circle Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 CIRCLE K-6	111	21,922.00	522,255.00	120	21,922.00	564,492.00 *
M1 CIRCLE 7-8	47	62,083.00	283,198.50	50	62,083.00	301,237.50 *
2. * DIRECT STATE AID						424,531.32
3. Quality Educator						42,995.63
4. At Risk Student						5,696.52
5. Indian Education For All						3,468.00
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						23,494.60
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						18,457.06
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						41,951.66
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						7,830.48
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						7,753.22
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						2,584.06
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						10,337.28
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						33,831.88

County: McCone
 District: 0547 Circle Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	95,675.92	0.00	0.00
b. FY2006-2007 amount to avoid reversion	34,671.79	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	18,457.06	0.00	0.00

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	90%
* b. BASE Budget	873,812.27
* c. Maximum Budget Limit	1,088,650.24
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,065,313.96
* e. Highest Budget With A Vote	1,093,891.14
* f. Highest Voted Amount (8e-8d)	28,577.18

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	879,633.43
* b. FY 2007-2008 Maximum Budget	1,101,010.64
* c. FY 2007-2008 ANB	176
* d. FY 2007-2008 Adopted General Fund Budget	1,093,891.14
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	191,501.69

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	6,092,248.00	6,092,248.00
b. FY 2007-08 County ANB (Budgeted)	210	87
c. County Retirement Mill Value per ANB	29.01	70.03
District		
d. Tax Year 2007 District Taxable Value	3,980,776.00	N/A
e. FY 2007-08 District ANB (Budgeted)	176	N/A
f. District Debt Service Mill Value Per ANB	22.62	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: McCone
 District: 0547 Circle Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	334,225.84	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	21,342.75	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	7,410,049.42	N/A
(e) District taxable valuation (Tax Year 2007)***	3,980,776.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	3,429.00	N/A

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET

FY 2008-2009

County: **McCone**
District: **0548 Circle H S**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 CIRCLE HS 9-12	86	243,649.00	517,354.50	89	243,649.00	535,335.00 *
2. * DIRECT STATE AID						348,205.85
3. Quality Educator						26,380.22
4. At Risk Student						2,690.51
5. Indian Education For All						1,815.60
6. American Indian Achievement Gap						400.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB]					12,788.20
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB]					N/A
c.	Reimbursement for Disproportionate Costs					8,889.81
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]					21,678.01
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)					4,262.16
Required Local Match						
* f(i).	District's Required Match for IBG [7a X 0.33]					4,220.11
f(ii)	District's Required Match for RSBG [7b X 0.33]					N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]					1,406.51
* f(iv).	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]					5,626.62
Minimum Special Education Budget To Avoid Reversions						
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]					18,414.82

County: McCone
 District: 0548 Circle H S

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	0.00	50,234.42	0.00
b. FY2006-2007 amount to avoid reversion	0.00	19,606.07	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	0.00	8,889.81	0.00

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	686,527.61
* c. Maximum Budget Limit	857,888.51
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	857,888.51
* e. Highest Budget With A Vote	857,888.51
* f. Highest Voted Amount (8e-8d)	0.00

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	658,209.94
* b. FY 2007-2008 Maximum Budget	822,368.74
* c. FY 2007-2008 ANB	87
* d. FY 2007-2008 Adopted General Fund Budget	844,537.79
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	186,327.85

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	6,092,248.00	6,092,248.00
b. FY 2007-08 County ANB (Budgeted)	210	87
c. County Retirement Mill Value per ANB	29.01	70.03
District		
d. Tax Year 2007 District Taxable Value	N/A	6,092,248.00
e. FY 2007-08 District ANB (Budgeted)	N/A	87
f. District Debt Service Mill Value Per ANB	N/A	70.03
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: McCone
 District: 0548 Circle H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	33.50
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	262,839.74
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	N/A	10,160.73
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	N/A	9,145,515.75
(e) District taxable valuation (Tax Year 2007)***	N/A	6,092,248.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,053.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET
FY 2008-2009
Revision #2

County: 29 McCone
District: 0566 Vida Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 VIDA K-8	9	21,922.00	42,436.80	14	21,922.00	66,005.80 *
E2 Prairie Elk Colony School	10	21,922.00	47,151.00	7	21,922.00	33,007.80 *
2. * DIRECT STATE AID						63,857.35
3. Quality Educator						6,084.00
4. At Risk Student						0.00
5. Indian Education For All						428.40
6. American Indian Achievement Gap						400.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						2,825.30
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						2,825.30
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						941.64
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						932.35
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						310.74
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						1,243.09
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						4,068.39

County: 29 McCone
 District: 0566 Vida Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	3,508.45	0.00	0.00
b. FY2006-2007 amount to avoid reversion	3,508.46	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	0.00	0.00	0.00

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	125,530.56
* c. Maximum Budget Limit	155,420.51
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	153,373.72
* e. Highest Budget With A Vote	169,102.96
* f. Highest Voted Amount (8e-8d)	15,729.24

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	141,259.80
* b. FY 2007-2008 Maximum Budget	174,343.49
* c. FY 2007-2008 ANB	25
* d. FY 2007-2008 Adopted General Fund Budget	169,102.96
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	27,843.16

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	6,092,248.00	6,092,248.00
b. FY 2007-08 County ANB (Budgeted)	210	87
c. County Retirement Mill Value per ANB	29.01	70.03
District		
d. Tax Year 2007 District Taxable Value	2,111,472.00	N/A
e. FY 2007-08 District ANB (Budgeted)	34	N/A
f. District Debt Service Mill Value Per ANB	62.10	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: 29 McCone
 District: 0566 Vida Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	69,965.24	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	1,918.50	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	1,498,057.14	N/A
(e) District taxable valuation (Tax Year 2007)***	2,111,472.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.